

Part III - Administrative, Procedural, and Miscellaneous

Modification of Notice 2006-53

Notice 2006-71

On February 22, 2006, the Service issued Notice 2006-26 providing guidance regarding the credit for nonbusiness energy property under section 25C of the Internal Revenue Code. In particular, section 4 of Notice 2006-26 provided rules and procedures relating to Eligible Building Envelope Components.

On June 2, the Service issued Notice 2006-53, which amended section 4.04 of Notice 2006-26 to clarify that exterior siding does not qualify as an Eligible Building Envelope Component. Notice 2006-53 applied to siding purchased after June 26, 2006, and to certifications that a manufacturer provided after that date to purchasers of siding.

This Notice modifies Notice 2006-53 by revising its effective date. In general, Notice 2006-53 remains effective with respect to siding purchased and certifications provided after June 26, 2006. In addition, in the case of siding installed before December 1, 2006, taxpayers, including manufacturers, distributors, contractors, and homeowners, may rely on the provisions of section 4.04 of Notice 2006-26, as in effect before the issuance of Notice 2006-53, in providing certifications and claiming credits.

DRAFTING INFORMATION

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